

INDEX

A

Administrative Services Budget Summary..... 150 – 166
Administrative Services Administration Division Budget..... 160
Adoption of the Budget..... 26

B

Basis of Budgeting..... 30 – 31
Bikeway Programs..... 238 – 239
Budget Transmittal Letter..... 4 – 14
Budget Process..... 26 – 29
Budget Revisions..... 26
Budget Timeline..... 29
Building and Planning Budget..... 218 – 225
Building Division Budget..... 224

C

Capital Improvement Fund Summary..... 106 – 111
Central Garage Division Budget..... 216
Central Garage Fund Summary..... 133 – 135
Community Information..... 15 – 21
Community Relations Division Budget..... 148
Compensation Plan..... 277 – 296

D

Debt Policies..... 37
Debt Schedules..... 306 – 315
Debt Service Fund Summary..... 116 – 118
Demographics..... 16 – 19
Downtown Redevelopment Projects..... 247 – 248

E

Evaluation of Financial Condition –
 Business Activity..... 45
 Capital Expenditures Percent of Total Expenditures..... 61
 Crime Rate..... 43
 Current Liabilities Percent of Operating Revenues..... 62
 Elastic Revenues as a Percent of Total Revenues..... 48
 Employees Per Capita..... 55
 Expenditures by Category..... 54
 Fixed Costs Percent of Net Operating Expenditures..... 56
 Fringe Benefits Percent of Salaries..... 57

E (Continued)

Evaluation of Financial Condition (Continued) –
 Fund Balances Percent of Net Operating Revenues.....58
 Liquidity..... 60
 Long Term Debt Percent of Assessed Valuation..... 63
 Operating Expenditures by Function.....53
 Operating Expenditures Per Capita..... 52
 Operating Income in Constant Dollars.....59
 Pension Assets Percent of Benefits Paid..... 64
 Pension Fund Investment Income..... 51
 Percent Change in Equalized Assessed Value..... 42
 Percent of Poverty Households..... 41
 Population Change by Decade..... 40
 Revenues Per Capita..... 46
 Special Revenues as a Percent of Total Revenues..... 49
 Tax Revenues in Constant Dollars..... 47
 Ten Point Test of Financial Condition..... 65 – 66
 Unemployment Rate..... 44
 User Charges by Operating Expenditures..... 50
Education Statistics..... 17 – 19
Emergency Services and Disaster Budget..... 196
Expenditure Budget by Line Item..... 264 – 275

F

Finance and Accounting Division Budget..... 161
Financial Policies..... 32 – 38
Fire Department Budget..... 182 – 196
Fire Administration Budget..... 192
Fire Operations Budget..... 193
Fire Paid On Call Operations Budget..... 194
Fire Prevention and Education Budget..... 195
Forestry Division Budget..... 209
Full-Time Equivalent Employee Charts
 Administrative Services..... 155
 Building and Planning..... 221
 Fire Department..... 185
 Police Department..... 170
 Public Works..... 202

Full-Time Equivalent Employee Charts (Continued)

Village..... 13 – 14

Village Board..... 143

G

General Fund Budget Summary..... 231 – 232

Glossary of Terms..... 320 – 324

Guide to Using This Document..... 22 – 25

H

Highway and Street Improvements..... 231 – 232

History of Barrington..... 15 – 16

Human Resources Division Budget..... 162

I

Information Systems Division Budget..... 162

Information Systems Fund Summary..... 130 – 132

Investigations Division..... 177

M

Motor Vehicle Parking System Fund..... 126 – 129

P

Parking Enforcement Division..... 181

Parking Maintenance Division..... 216

Parking Permitting Division..... 165

Patrol Operations Division..... 178

Pension Funds Summary..... 136 – 139

Personnel Analysis..... 301 – 305

Planning Division Budget..... 225

Police Administration Division Budget..... 176

Police Pension Fund Summary..... 137 – 139

Policies –

Balanced Budgets..... 33 – 35

Budget..... 32 – 33

Capital Projects..... 37

Debt..... 37

Financial Reporting..... 38

Minimum Fund Balances..... 33 – 35

Operating Expenditures..... 36 – 37

Revenues..... 35 – 36

Property Maintenance Division Budget..... 210

Property Tax Displays..... 297 – 300

R

Recycling and Refuse Division Budget..... 215

Recycling and Refuse Fund Summary..... 123 – 125

Revenue Descriptions, Trends, and Projections –

Charges for Services, Inverness, General Fund..... 76

Charges for Services, BCFPD, General Fund..... 77

Charges for Services, Water and Sewer Fund..... 84 – 86

Charges for Services, Recycling and Refuse Fund..... 87

Charges for Services, Motor Vehicle Parking Fund..... 89

Interest Income, General Fund..... 79

Licenses & Permits, Motor Vehicle Parking Fund..... 88

Other Taxes, State Shared Revenues, General Fund..... 75

Property Taxes, Debt Service Fund..... 83

Property Taxes, General Fund..... 72 – 73

Property Taxes, Tax Increment Financing Fund.... 81 – 82

Sales Tax74

Telecommunication & Utility Taxes..... 80 – 81

Risk Management Division Budget..... 163

S

Service Statistics –

Administrative Services..... 153

Building and Planning..... 219

Fire Department..... 184

Police Department..... 168

Public Works..... 200

Village Board..... 142

Street Operations Division..... 209

Streetscape Capital Projects..... 249 – 250

Synopsis of Economic Events and Assumptions..... 67 – 70

Summary Financial Tables..... 90 – 97

Summary of Revenues, Expenditures, Transfers, and
Changes in Fund Balances/Net Assets –

Capital Improvement Fund..... 111

Central Garage Fund..... 135

Debt Service Fund..... 118

General Fund..... 105

Information Systems Fund..... 132

Motor Vehicle Parking System Fund..... 129

Pension Funds.... 139

Recycling and Refuse Fund..... 125

S (Continued)

Summary of Revenues, Expenditures, Transfers, and Changes in
Fund Balances/Net Assets (Continued) –

Tax Increment Financing Fund..... 115

Water and Sewer Fund.....122

T

Tax Increment Financing Fund Summary..... 112 – 115

Transmittal Letter..... 4 – 14

W

Wastewater Division Budget..... 214

Water Division Budget..... 213

Water and Sewer Fund Summary..... 119 – 122

Water and Sewer Maintenance Division Budget..... 212